



# COMMONWEALTH OF MASSACHUSETTS

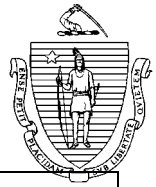
## INTERDEPARTMENTAL SERVICE AGREEMENT

### AMENDMENT FORM

This Interdepartmental Service Agreement Amendment Form (ISA) is issued and published by the Office of the Comptroller (CTR) pursuant to 815 CMR 6.00 for use by all Commonwealth Departments. **Any changes or electronic alterations, by either the Buyer Department or the Seller Department, to the official printed language of this form as published by CTR shall be void.** Interdepartmental Service Agreement Amendments must be executed contemporaneously with the need for the Amendment and prior to the scheduled termination date of the ISA. The ISA Amendment Form incorporates by reference all the terms of the original ISA, or as amended, including the ISA Instructions and ISA Policy issued as Comptroller Policy Memo #306, or as amended, available at [www.state.ma.us/osc/Accountg/marmemos/memos.htm](http://www.state.ma.us/osc/Accountg/marmemos/memos.htm).

MMARS DOCUMENT ID: _____ - _____ - _____	
<b>BUYER DEPARTMENT:</b>  MMARS 3-POSITION DEPARTMENT CODE: _____	<b>SELLER DEPARTMENT:</b>  MMARS 3-POSITION DEPARTMENT CODE: _____
<b>ISA MANAGER:</b>  <b>PHONE:</b> <b>FAX:</b> <b>E-MAIL ADDRESS:</b>	<b>ISA MANAGER:</b>  <b>PHONE:</b> <b>FAX:</b> <b>E-MAIL ADDRESS:</b>
<b><u>CURRENT ISA INFORMATION</u></b> <i>(Before this Amendment)</i>	
CURRENT MMARS DOCUMENT ID OF THE ISA BEING AMENDED: _____ - _____ - _____	
CURRENT TOTAL ISA DATES <i>(Inclusive of original start date and previous amendments to date)</i> : START: _____ TERMINATION: _____	
CURRENT TOTAL MAXIMUM OBLIGATION FOR DURATION OF ISA <i>(Inclusive of previous amendments to date)</i> : \$ _____	
<b><u>AMENDMENT INFORMATION</u></b>	
TYPE OF AMENDMENT <i>(Check all that apply)</i> :	
<input type="checkbox"/> Description of Performance <input type="checkbox"/> Total Maximum Obligation Increase <input type="checkbox"/> Total Maximum Obligation Reduction	<input type="checkbox"/> Budget Re-distribution <input type="checkbox"/> Dates of Performance <input type="checkbox"/> Reporting Requirements
<b><u>BUYER ACCOUNT INFORMATION</u></b> <i>(complete as many that apply)</i>	
Parent Account: _____, Fund: _____ TO: _____	Child Account: _____, Fund: _____
Parent Account: _____, Fund: _____ TO: _____	Child Account: _____, Fund: _____
Parent Account: _____, Fund: _____ TO: _____	Child Account: _____, Fund: _____
Parent Account: _____, Fund: _____ TO: _____	Child Account: _____, Fund: _____
TOTAL AMENDMENT AMOUNT: <i>(if applicable)</i> : \$ _____	
DESCRIPTION OF REASON FOR AMENDMENT: <i>(Reference to attachments without narrative description of need for amendment is insufficient.)</i>	
<b><u>NEW ISA INFORMATION</u></b>	
NEW TOTAL ISA DATES <i>(Includes Original ISA effective date and amendments)</i> : START: _____ TERMINATION: _____	
NEW TOTAL MAXIMUM OBLIGATION FOR DURATION OF ISA: \$ _____ <i>(Includes Total of "Current Total Maximum Obligation" indicated above and the "TOTAL AMENDMENT AMOUNT" above.)</i>	
IN WITNESS WHEREOF: the Buyer Department and the Seller Department certify under the pains and penalties of perjury that this ISA Amendment Form and any information contained herein, or attached hereto, is complete and accurate and complies with all applicable laws and regulations, and incorporates the terms of the original Interdepartmental Service Agreement, as evidenced by the execution by their authorized signatories as of the last date below:	
<b>AUTHORIZING SIGNATURE FOR THE BUYER DEPARTMENT:</b>  X: _____ <i>(Signature of Buyer's Authorized Signatory)</i>  DATE: _____ <i>(Date must be handwritten at time of signature)</i>  NAME: _____  TITLE: _____	<b>AUTHORIZING SIGNATURE FOR THE SELLER DEPARTMENT:</b>  X: _____ <i>(Signature of Seller's Authorized Signatory)</i>  DATE: _____ <i>(Date must be handwritten at time of signature)</i>  NAME: _____  TITLE: _____

# INTERDEPARTMENTAL SERVICE AGREEMENT AMENDMENT FORM INSTRUCTIONS AND POLICY



## INTRODUCTION

The Interdepartmental Service Agreement Amendment Form is issued by the Office of the Comptroller (CTR) pursuant to 815 CMR 6.00 for use by all Commonwealth Departments. The Interdepartmental Service Agreement Amendment Form Instructions are provided to assist both Buyer and Seller Commonwealth Departments with the interpretation and completion of the Interdepartmental Service Agreement Amendment Form, and to provide guidance, policies and procedures for conducting ISAs. These Instructions (including policies) incorporate by reference the terms of the original Interdepartmental Service Agreement Form (hereinafter referred to as the "ISA Form"), as amended, including the ISA Instructions and ISA Policy. Please see **Comptroller Policy Memo # 306** under [Comptroller Policy Memos](http://www.osc.state.ma.us/Accountg/marmemos/memos.htm) for the Interdepartmental Service Agreement Form, Instructions and ISA Policy available at: <http://www.osc.state.ma.us/Accountg/marmemos/memos.htm>.

Buyer and Seller Departments must complete an ISA Amendment using the ISA Amendment Form issued by CTR. Since this form is issued electronically in Microsoft WORD®, Departments can insert required data and may also insert any additional terms or conditions that are not in conflict with 815 CMR 6.00 or the ISA or ISA Amendment Form Instructions and Policy. Departments may not change the content of the forms.

An ISA Amendment Form **MUST** be signed by the Buyer Department and the Seller Department contemporaneously with the need for the amendment and **PRIOR** to the termination date listed in the ISA (or as amended). Buyer and Seller Departments must attach all relevant documentation to support the amendment.

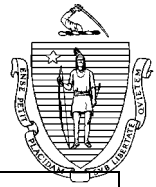
**Terminated ISAs May Not Be Amended.** An ISA, which is not amended prior to its termination date terminates by operation of law and can not be amended. A Seller Department is not authorized to continue performance after the termination date of an ISA even if the Buyer Department has notified the Seller Department that it desires to amend the ISA.

In the event an ISA needs to be continued, the Buyer and Seller Departments must complete a new ISA in accordance with these instructions. Please see **Comptroller Policy Memo # 306** for the Interdepartmental Service Agreement Form and Instructions.

## BUYER AND SELLER DEPARTMENT INFORMATION

- ➔ **MMARS DOCUMENT ID:** Enter the state accounting system ([MMARS](#)) transaction number associated with this ISA. This number must be the same number as appears on the ISA being amended. Please refer to the Interdepartmental Service Agreement Form Instructions in **Comptroller Policy Memo # 306** under [Comptroller Policy Memos](#) for more information about the MMARS document id.
- ➔ **OTHER ISA ID:** This number is used for Department internal purposes only if the Department needs an identifying number in addition to the MMARS DOCUMENT ID.
- ➔ **BUYER DEPARTMENT NAME:** Enter the full legal Department name and 3 position MMARS Department Code.
- ➔ **SELLER DEPARTMENT NAME:** Enter the full legal Department name and 3 position MMARS Department Code.
- ➔ **BUYER DEPARTMENT ISA MANAGER:** Identify the Buyer Department's authorized ISA Manager who is responsible for managing the ISA.
- ➔ **SELLER DEPARTMENT ISA MANAGER:** Identify the Seller Department's authorized ISA Manager who is responsible for managing the ISA.
- ➔ **BUYER DEPARTMENT PHONE/FAX/E-MAIL ADDRESS:** Identify the phone, fax number(s) and electronic mail (e-mail) address of the Buyer Department's ISA Manager.
- ➔ **SELLER DEPARTMENT PHONE/FAX/E-MAIL ADDRESS:** Identify the phone, fax number(s) and electronic mail (e-mail) address of the Seller Department's ISA Manager.

# INTERDEPARTMENTAL SERVICE AGREEMENT AMENDMENT FORM INSTRUCTIONS AND POLICY



## CURRENT ISA INFORMATION BEFORE THIS AMENDMENT

- ➔ **CURRENT MMARS DOCUMENT ID OF THE ISA BEING AMENDED:** Enter the MMARS Document ID which identifies the current ISA.
- ➔ **CURRENT TOTAL ISA DATES: (*Inclusive of Original ISA Start Date and Amendments*):** Enter the effective start and termination dates as it appears on the current ISA, including any amendments that have previously been made to these dates, before this amendment.
- ➔ **CURRENT TOTAL MAXIMUM OBLIGATION OF ISA: (*Inclusive of Previous Amendments To Date*):** Enter the current total maximum obligation of the ISA (including any amendments that have been made to date) as it appears before this amendment.

## AMENDMENT INFORMATION

- ➔ **INDICATE THE TYPE OF ISA AMENDMENT:** Check all the reasons that apply to this amendment: Change in Description of Performance, Total Maximum Obligation Increase or Decrease, Change in Budget Distribution, Change in Dates of Performance or change in Reporting Requirements.
- ➔ **BUYER AND SELLER ACCOUNT INFORMATION:** Indicate the 8 digit Buyer (Parent) Department Appropriation Account or Accounts and the 8 digit Seller (Child) Department Allocation Accounts which are being amended or new accounts being added to the ISA. Also, include the 3 digit appropriation fund (e.g. 010,100, 200, 102) that is assigned to the Account(s).
- ➔ **TOTAL AMENDMENT AMOUNT:** Enter the total amount of any amendment to the Total Maximum Obligation of the ISA. The Total Amendment Amount will equal the balance of all amendment additions and reductions.
  - Example 1. ISA Amendment to add \$5,000 to a current budget item. Enter \$5,000 in the "TOTAL AMENDMENT AMOUNT" section.
  - Example 2. ISA Amendment to add new budget item of \$4,000, and to decrease funding of several budget items by a total of \$500.00. Enter "\$3,500" under the "TOTAL AMENDMENT AMOUNT" section. This amendment reflects the balance of amendment additions (\$4,000) and reductions (\$500.00).
  - Example 3. If the ISA is not amending the ISA Maximum Enter "\$0.00" under the "TOTAL AMENDMENT AMOUNT" section.
- ➔ **DESCRIPTION OF REASON FOR AMENDMENT:** Enter a brief description of why the amendment is necessary. Merely stating "see attached" or referencing attachments without a narrative description of the need and purpose of the amendment is insufficient. If the Departments are renewing the ISA, the description of "Renewal of ISA" is sufficient.

## NEW ISA INFORMATION

- ➔ **NEW TOTAL ISA DATES: (*Inclusive of Original ISA Start Date and Amendments*):** Enter the original effective start date and the new termination date of the ISA. If the Amendment did not change either of these dates, the dates will be the same as under "Current ISA Information Before Amendment".
  - The most common amendment involving ISA dates involves the reduction or extension of an ISA termination date. ISAs to extend a termination date (for example to renew an ISA for the upcoming fiscal year) must be executed by the Buyer and Seller Departments prior to the current ISA termination date (inclusive of amendments) and prior to the start of any performance during the period of the extension. Buyer and Seller Departments must take all necessary actions to ensure accounts and full funding for the period of the extension are in place to ensure that the Seller Department is able to encumber funds and make timely payments to employees, contractors, grantees, etc. from the authorized ISA Child account(s), in accordance with Commonwealth policies. Seller Department performance may not begin prior to the execution of an ISA amendment, and since the Seller Department is required to make all ISA expenditures from the authorized ISA Seller child account(s), the Seller Department should not incur obligations without sufficient funding in place to support correct encumbering in the ISA child account(s) and timely payment. Please refer to the ISA Instructions in Comptroller Policy Memo #306 under [Comptroller Policy Memos](#) for further details about encumbering ISAs at the opening of a fiscal year.

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- The Seller Department has an obligation to notify the Office of the Comptroller, or otherwise seek assistance, whenever the Seller anticipates a delay in meeting any of these requirements.
- ➔ **NEW TOTAL MAXIMUM OBLIGATION OF ISA:** Enter the new total Maximum Obligation of the ISA. This amount should equal the "CURRENT TOTAL MAXIMUM OBLIGATION FOR DURATION OF ISA" under "CURRENT ISA INFORMATION" plus or minus the "AMENDMENT AMOUNT" under "AMENDMENT INFORMATION". If this amount has not changed under this Amendment, re-enter the amount that was entered under "CURRENT TOTAL MAXIMUM OBLIGATION FOR THE DURATION OF ISA" that appears under "CURRENT ISA INFORMATION BEFORE AMENDMENT" of the ISA Amendment Form.

## AUTHORIZING SIGNATURES

- ➔ **AUTHORIZING SIGNATURE FOR BUYER DEPARTMENT/DATE:** The Authorized Buyer Department Signatory must, in their own handwriting and in ink, sign AND enter the date the ISA Amendment is signed. Signature by the Buyer Department certifies that the Buyer Department is statutorily authorized or required to procure the type of performance under the ISA, that sufficient funds are available for the ISA, and that the ISA and ISA attachments are in compliance with 815 CMR 6.00 and all other requirements of law.
- ➔ **NAME /TITLE:** The Buyer Department Authorized Signatory's name and title must appear legibly.
- ➔ **AUTHORIZING SIGNATURE FOR SELLER DEPARTMENT/DATE:** The Authorized Seller Department Signatory must, in their own handwriting and in ink, sign AND enter the date the ISA Amendment Form is signed. Signature of the Seller Department certifies that the Seller Department is statutorily authorized to provide the type of performance sought by the Buyer under the ISA and attachments are in compliance with 815 CMR 6.00 and all other requirements of law.
- ➔ **NAME/TITLE:** The Seller Department Authorized Signatory's name and title must appear legibly.
  - **NOTE: Rubber stamps, typed or other images are not acceptable.** See CTR [Department Head Signature Authorization Policy](#) for the policy requiring live signatures and signature dates.
  - Secretariat signoff is not required in order for CTR to process an ISA. However, Seller and Buyer Departments are required to follow any internal secretariat procedures when obtaining authorization for an ISA (or for certain ISA transactions such as an intersubsidiary transfer "TS") prior to submission to CTR. All ISAs are periodically reviewed by CTR to verify that the signatories are authorized by their Department Head to execute ISAs.
  - These requirements must be met even though the original or "record copy" of the ISA will be retained by the Buyer Department, and only copies will be distributed to CTR for processing. (See section on [Record Management of ISAs](#) below).

## REQUIRED ISA AMENDMENT FORM CONTENTS

Buyer and Seller Departments entering into an ISA Amendment must execute the ISA Form prior to the start of performance, and file the ISA Amendment and required attachments as prescribed by the Office of the Comptroller.

### ALL ISA AMENDMENTS MUST CONTAIN THE FOLLOWING CONTENTS:

- ➔ the **ISA Amendment Form** executed by authorized signatories of both the Buyer and Seller Departments. Note: The ISA Amendment Form Instructions are incorporated by reference and are not required to be filed as part of the copy of the ISA Form submitted to CTR for processing.
- ➔ If performance (including reporting requirements) is being modified, attach **Attachment A - Description of Performance** describing the amended performance and attach any supporting documentation and reporting requirements. The Attachment A issued as part of the ISA Amendment Form must be used. The form is available electronically in Policy Memo #306 under [Comptroller Policy Memos](#).
- ➔ If the Maximum obligation of the ISA or any other budget modifications are being made, attach **Attachment B – Anticipated Budget** describing the budget amendments. The Attachment B issued as part of the ISA Amendment Form must be used. Insert all required information and use as many additional lines and pages as necessary. This form is available electronically in Comptroller Policy Memo #306 under [Comptroller Policy Memos](#).
  - **NOTE:** When Attachment B is being completed for an Amendment, Departments have the option of repeating all the information that appeared under the original ISA (or as amended) and noting the amendment information

# INTERDEPARTMENTAL SERVICE AGREEMENT AMENDMENT FORM INSTRUCTIONS AND POLICY



by completing Columns F, G and H. In the alternative, Departments can complete Columns A-H only for those budget items that are being amended.

- \* Check "ISA Budget Amendment"
  - Enter the Current Maximum Obligation of the ISA before this Amendment. This amount should be the same as **CURRENT TOTAL MAXIMUM OBLIGATION OF ISA: (Inclusive of Previous Amendments To Date)** that appears on the ISA Amendment Form under "Current ISA Information".
- \* Complete Columns A-H
  - Column "A" (**Fiscal Year**) Enter the fiscal year of the ISA budget item being amended. If amendments are being made to budget lines in multiple fiscal years of the ISA, Column "A" must list each fiscal year line being amended.
  - Column "B" (**Seller Child Account**) Enter the number of the Seller Child account listed on the ISA Form which is being amended, or any new Seller Child account being added. For ISAs using multiple Seller Child Accounts, Column B must list planned expenditures for each Seller Child account being added or amended.
  - Column "C" (**Subsidiary**) Enter the subsidiary for the amended or added budget item(s) as outlined in the Office of the Comptroller [Expenditure Classification Handbook](#) (for example, "AA" for Employee compensation, "EE" for Administrative Expenses, "HH" for Consultant Contracts, etc.).
  - Column "D" (**Description**) Enter a brief description of the type of authorized budget expenditure or category for each budget item being amended or added (e.g., "Conference Materials", or "Program Manager", etc.).
  - Column "E" (**Current Amount**) Enter the current amount authorized under the ISA prior to the amendment. If this is a new item, and there is no current amount for this item, enter "\$0.0".
  - Column "F" (**Increase or Decrease**) Enter whether the Amendment Amount is an increase or decrease to the current budget. (e.g., If you are adding funding to an item or adding a new budget item enter "+"; If you are decreasing, enter "-" in this section.
  - Column "G" (**Amendment Amount**). Enter the amount of the amendment.
    - Example 1. ISA Amendment to add \$5,000 to a current budget item. Enter \$5,000 in this section.
    - Example 2. ISA Amendment to decrease funding of a current budget item by \$400. Enter "\$400" in this section.
  - Column "H" (**New Amount after Amendment**). Enter the new amount of a budget item after the amendment is made. This section will equal the "Current ISA Amount" plus or minus the "Amendment Amount".
    - Example 1. Current ISA Amount for budget item is \$5,000. ISA Amendment increase budget item by \$2,000. Enter "\$7,000" in this section (the balance of the current amount plus or minus the amendment).
    - Example 2. Current ISA Amount for budget item is \$10,000. ISA Amendment to decrease funding by \$2,000. Enter "\$8,000" in this section (the balance of the current amount plus or minus the amendment).
    - Example 3. No Current ISA Amount for this budget item. ISA Amendment adding new budget item amount of \$3,000. Enter "\$3,000" in this section.
  - **Fiscal Year Subtotals and Total Maximum Obligation.**
    - **Fiscal Year Subtotals.** This section is used to update the Fiscal Year Subtotals for any fiscal year in which a budget amendment has been made, and for Multi-Fiscal Year ISAs, to re-confirm all other Fiscal Year Subtotals that remain the same .
      - ◆ For single fiscal year ISAs enter the fiscal year (e.g., "Fiscal Year 2002") and enter the new Fiscal Year Subtotal. This amount reflects the Fiscal Year Subtotal that appeared under the original ISA plus or minus (+or -) the total "Amendment Amounts" of this amendment.
      - ◆ For Multi-year ISAs, enter the new Fiscal Year Subtotal for any fiscal year of the ISA that is being amended. This amount reflects the Fiscal Year Subtotal that appeared under the original ISA plus or minus (+ or -) the total "Amendment Amounts" of this amendment. Also, re-enter the Fiscal Year Subtotals for any fiscal year that has not been amended. The Amendment Form must identify the Fiscal Year Subtotals for all fiscal years of the total duration of the ISA including this amendment.
    - **NEW TOTAL MAXIMUM OBLIGATION FOR DURATION OF ISA.** Enter the New Total Maximum Obligation for the ISA for all fiscal years, including this amendment. This amount must match the "New Total Maximum Obligation for the Duration of ISA" that appears on the ISA Amendment Form. For single fiscal year ISAs, this amount should be the same as the New Fiscal Year Subtotal (after the amendments). For Multi-fiscal year ISAs, the total of all New Fiscal Year Subtotals after this

# INTERDEPARTMENTAL SERVICE AGREEMENT AMENDMENT FORM INSTRUCTIONS AND POLICY



amendment and any Fiscal Year Subtotals that were not amended by this amendment should match the New Total Maximum Obligation of the ISA identified in the Amendment Form.

- Attach the applicable **MMARS Transaction(s)** signed by an authorized signatory of the Buyer Department. Please see the ISA Instructions in **Comptroller Policy Memo # 306** under [Comptroller Policy Memos](#) for further information about transactions and processing requirements.

## RECORDS MANAGEMENT OF ISAs.

Massachusetts G.L. c. 7A, s.5. requires that the original of all contracts be filed as directed by the Comptroller. The "record copy" of all ISA Amendments and ISA transactions (beginning with FY2002 ISAs) will be retained by the Buyer Department. Copies of ISA Amendments and associated MMARS transactions will be submitted to CTR for processing.

- \* **The Buyer Department** will retain the "record copy" or original of all ISAs, amendments and ISA transactions.
- \* The Buyer Department will be responsible for maintaining and archiving the record copy of all ISAs in accordance with the records retention schedule issued by the Records Conservation Board of the Secretary of State. The archiving period for ISAs is the same as for any other contract (7 years).
- \* **Copies** of ISAs, amendments and ISA transactions will be submitted to CTR for review and processing. Any original documents will be returned to the Buyer Department.
- \* The Seller Department is required to maintain a **copy** of all ISAs, amendments and ISA transactions as part of its contract files for the duration of any ISA and for at least one year following the last expenditure made under the ISA.
- \* Please see Comptroller Policy Memo # 305 under [Comptroller Policy Memos](#).

## HELPFUL INFORMATION LINKS FOR DEPARTMENTS

[Massachusetts General Laws](#); [Code of Massachusetts Regulations](#); ([Partial CMR Listing](#) and [Commonwealth Website partial CMR listing](#)) [Overview of State Accounting](#); [State Finance Law](#); [Expenditure Classification Handbook](#); [Fiscal Year Closing/Opening Instructions](#); [Comptroller Policy Memos](#); [CTR Fiscal Year Memos](#); [CTR Payroll Memos](#); [Security Officer Information](#); [Department Key Contacts](#); [Financial Reporting Responsibilities](#); [Commonwealth of Massachusetts Website](#); [Fixed Asset Subsystem User Guide](#); [Internal Control Information](#); [Administrative Bulletins](#); [Required Transaction Certification Language](#); [Legislative Home Page with FY GAA and Bills](#); [Massachusetts Executive Orders](#).



# INTERDEPARTMENTAL SERVICE AGREEMENT

MMARS DOCUMENT ID: \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_



## ATTACHMENT A - DESCRIPTION OF PERFORMANCE:

Check one: ☐ **Initial ISA Description of Performance**  
☐ **Amendment to Description of Performance**

Include a statement of purpose; justification for ISA; responsibilities of the parties; any relevant definitions; a schedule of performance or completion dates if applicable; resources to be committed to the ISA and any reporting requirements. Reference to attachments without a narrative description of performance is insufficient. If amending the description of performance, identify what performance is being amended. Attach any supporting documentation and reporting requirements. This Attachment Form must be used. Insert (type or copy and paste) all relevant information using as many pages as necessary. An electronic copy of this form is available in Policy Memo #306 under [Comptroller Policy Memos](#).

Identify Seller Department's Reporting Requirements:

**MMARS DOCUMENT ID:** \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

[illegible]

<b>FISCAL YEAR SUBTOTALS AND TOTAL MAXIMUM OBLIGATION FOR DURATION OF ISA</b>		
<b>FISCAL YEAR:</b> _____	<b>SUBTOTAL</b> <i>(or New Subtotal if Fiscal Year Subtotal being amended)</i>	\$ _____
<b>FISCAL YEAR:</b> _____	<b>SUBTOTAL</b> <i>(or New Subtotal if Fiscal Year Subtotal being amended)</i>	\$ _____
<b>FISCAL YEAR:</b> _____	<b>SUBTOTAL</b> <i>(or New Subtotal if Fiscal Year Subtotal being amended)</i>	\$ _____
<b>FISCAL YEAR:</b> _____	<b>SUBTOTAL</b> <i>(or New Subtotal if Fiscal Year Subtotal being amended)</i>	\$ _____
<b>TOTAL MAXIMUM OBGLIGATON FOR DURATION OF ISA</b> <i>(or New Total Maximum Obligation if being amended)</i> \$ _____		